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[Third Party Communication:

UILC: 6227.00-00

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Number: **201513001**

Release Date: 3/27/2015

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**From:** [REDACTED]

**Sent:** Thursday, February 27, 2014 10:22:26 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** AAR time limit

I have

given the Campus the following instruction:

We have two years to issue a refund for a AAR from the date of filing of the AAR (unless we get a Form 9247 or 9248 extension). I.R.C. 6230(d)(1) and (d)(2). For non-TEFRA claims we have an unlimited time if we don't issue a notice of disallowance. Neither section 6227(d)(1) nor section 6230(d)(2) allow us to use this longer period for issuing AAR refunds.